AMNESTY INFORMATION GOOD FOR YOU, GOOD FOR KENTUCKY

OCTOBER 2012

Kentucky, we've got good news. If you owe back taxes, penalties, fees, and interest to Kentucky from tax bills, then this is your opportunity to get a fresh start. Amnesty is only eligible for **tax periods ending after December 1, 2001, and prior to October 1, 2011.** Individuals and businesses can apply for tax amnesty with the Kentucky Department of Revenue from October 1, 2012 to November 30, 2012. If you qualify, you will pay only the taxes owed and half of the interest; we will waive all penalties and fees and the other half of the interest on your bill. But, you have to act fast because after November 30, the penalties, fees, and interest will increase, only adding to your debts. Take advantage of this extremely rare and unique opportunity before it's too late because it's good for you and good for Kentucky.

After November 30, 2012, all interest, penalties, and fees will be reinstated and/or assessed as applicable. Plus, an additional 2 percent interest will be added to any existing liability not paid during the Tax Amnesty Program. You may also face prosecution. To amend a previously filed Kentucky sales and use tax return, please copy the original return, mark through the totals that have been changed and write in the corrected totals to the right or left. If you have numerous returns, include a spreadsheet or summary of the tax change or difference for each applicable period.

Legislation passed by the 2012 General Assembly and signed into law by Governor Steve Beshear allows the Kentucky Department of Revenue to conduct this Tax Amnesty Program to help collect the much-needed revenue from outstanding tax debt to support vital services for the Commonwealth. For more information, visit www.amnesty.ky.gov or call toll-free **1-855-KY-TAXES** (1-855-598-2937), Monday – Friday, 8 a.m. – 5 p.m. Eastern Time Zone (7 a.m. – 4 p.m. Central Time Zone). For information or assistance with amending or paying sales and use tax for eligible amnesty periods, you may also contact your local Taxpayer Service Center or contact the Division of Sales and Use Tax at (502) 564-5170, or at www.DORWebResponseSalesTax@ky.gov.

You can't get tax amnesty if you don't apply for it. So act now and put your past-due taxes behind you. It's good for you, and it's good for Kentucky.